

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; margin-top: 10px;"> <b>STATE OF IOWA</b>  <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="margin-top: 10px;"> <b>CITY OF <u>ROCK VALLEY</u>, IOWA</b>  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center; margin-top: 10px;"> <b>16208401200000</b>  <b>ROCK VALLEY CITY</b>  <b>1507 MAIN</b>  <b>ROCK VALLEY, IA 51247-0100</b> </div> <div style="text-align: center; margin-top: 10px; font-size: small;">         (Please correct any error in name, address, and ZIP Code)       </div>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,323,520		1,323,520	1,257,511
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	1,323,520		1,323,520	1,257,511
Delinquent property taxes	0		0	0
TIF revenues	1,338,571		1,338,571	1,350,000
Other city taxes	587,779	0	587,779	450,153
Licenses and permits	5,425	0	5,425	4,835
Use of money and property	12,881	0	12,881	0
Intergovernmental	996,246	33,360	1,029,606	393,000
Charges for fees and service	286,934	1,820,417	2,107,351	1,819,500
Special assessments	6,932	0	6,932	0
Miscellaneous	395,750	0	395,750	366,000
Other financing sources	5,374,879	0	5,374,879	1,000,000
<b>Total revenues and other sources</b>	10,328,917	1,853,777	12,182,694	6,640,999
<b>Expenditures and Other Financing Uses</b>				
Public safety	989,650	0	989,650	700,100
Public works	836,701	0	836,701	375,700
Health and social services	0	0	0	0
Culture and recreation	582,291	0	582,291	512,850
Community and economic development	801,092	0	801,092	450,500
General government	453,352	0	453,352	392,700
Debt service	2,572,060	0	2,572,060	2,046,314
Capital projects	1,381,528	0	1,381,528	875,000
<b>Total governmental activities expenditures</b>	7,616,674	0	7,616,674	5,353,164
Business type activities	0	1,425,557	1,425,557	1,326,500
<b>Total ALL expenditures</b>	7,616,674	1,425,557	9,042,231	6,679,664
Other financing uses, including transfers out	2,019,955	1,365,000	3,384,955	0
<b>Total ALL expenditures/And other financing uses</b>	9,636,629	2,790,557	12,427,186	6,679,664
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	692,288	-936,780	-244,492	-38,665
Beginning fund balance July 1, 2015	229,524	134,100	363,624	542,964
Ending fund balance June 30, 2016	921,812	-802,680	119,132	504,299

**Note** - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 7,351,857	Other long-term debt	\$ 250,000
Revenue debt	\$ 4,829,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 295,000		
		General obligation debt limit	\$ 10,855,691

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		11/23/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Tina Vande Kamp		712	476-5707
Signature of Mayor or other City official (Name and Title)		Date signed	
		11/20/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF ROCK VALLEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	765,652	159,068		398,800			1,323,520			1,323,520	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	765,652	159,068		398,800	0		1,323,520		T01	1,323,520	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	765,652	159,068		398,800	0	0	1,323,520			1,323,520	6
7	<b>TIF revenues</b>			1,338,571				1,338,571		T01	1,338,571	7
8	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	192,947						192,947		T15	192,947	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		394,832					394,832		T09	394,832	14
15	<b>TOTAL OTHER CITY TAXES</b>	192,947	394,832	0	0	0	0	587,779	0		587,779	15
16	<b>Section B - LICENSES AND PERMITS</b>	5,425						5,425		T29	5,425	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	4,236						4,236		U20	4,236	18
19	Rents and royalties	8,645						8,645		U40	8,645	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	12,881	0	0	0	0	0	12,881	0		12,881	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	321,644						321,644		B89	321,644	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	321,644	0	0	0	0	0	321,644	0		321,644	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROCK VALLEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		414,485					414,485		C46	414,485	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	154,977	6,839	24,111	14,145			200,072		C89	200,072	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	154,977	421,324	24,111	14,145	0	0	614,557	0		614,557	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	30,152						30,152			30,152	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	Economic Development Contribution	29,893						29,893		D89	29,893	67				
68	Other Contributions							0	33,360		33,360	68				
69								0			0	69				
70	Total local grants and reimbursements	60,045	0	0	0	0	0	60,045	33,360		93,405	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	536,666	421,324	24,111	14,145	0	0	996,246	33,360		1,029,606	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	788,373	A91	788,373	73				
74	Sewer							0	780,160	A80	780,160	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	251,884	A81	251,884	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROCK VALLEY						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0		A80	0	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	3,627						3,627		A89	3,627	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges	44,537						44,537		A89	44,537	92		
93	Ambulance charges	83,748						83,748		A89	83,748	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges	17,553						17,553		A89	17,553	99		
100	Park, recreation, and cultural charges	137,469						137,469		A61	137,469	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	286,934	0	0	0	0	0	286,934	1,820,417		2,107,351	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS	2,021			1,962	2,949		6,932		U01	6,932	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	42,709						42,709		U99	42,709	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise	18,250						18,250		U11	18,250	110		
111	Fines							0		U30	0	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify	295,291	39,500					334,791			334,791	113		
114								0			0	114		
115								0			0	115		
116								0			0	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	356,250	39,500	0	0	0	0	395,750	0		395,750	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ROCK VALLEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,158,776	1,014,724	1,362,682	414,907	2,949	0	4,954,038	1,853,777		6,807,815	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales					95,830		95,830		NR	95,830	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	30,000				1,010,000		1,040,000		NR	1,040,000	125			
126	Proceeds of anticipatory warrants or other short-term debt	854,094						854,094		A89	854,094	126			
127	Regular transfers in and interfund loans	339,194	126,000		1,315,000	439,761		2,219,955			2,219,955	127			
128	Internal TIF loans and transfers in			1,165,000				1,165,000			1,165,000	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	1,223,288	126,000	1,165,000	1,315,000	1,545,591	0	5,374,879	0		5,374,879	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,382,064	1,140,724	2,527,682	1,729,907	1,548,540	0	10,328,917	1,853,777		12,182,694	132			
133												133			
134	Beginning fund balance July 1, 2015	-249,148	280,525	200,533	309,280	-311,666		229,524	134,100		363,624	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,132,916	1,421,249	2,728,215	2,039,187	1,236,874	0	10,558,441	1,987,877		12,546,318	136			
137												137			
138												138			
139												139			
140												140			
141												141			
142												142			
143												143			
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158												158			
159												159			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF ROCK VALLEY						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	420,495	40,755					461,250		E62	461,250	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	336,423						336,423		E24	336,423	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	191,977						191,977		E32	191,977	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	948,895	40,755		0	0	0	989,650			989,650	40		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ROCK VALLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	432,593	359,184					791,777		E44	791,777	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	7,128						7,128		E81	7,128	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	37,796						37,796		E89	37,796	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	477,517	359,184		0	0	0	836,701			836,701	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ROCK VALLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF ROCK VALLEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	213,636	4,714					218,350		E52	218,350	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	134,931	2,187					137,118		E61	137,118	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	221,236	5,587					226,823		E61	226,823	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	569,803	12,488		0	0	0	582,291			582,291	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation		194,208					194,208		E89	194,208	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	104,407						104,407		E89	104,407	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		111,538	390,939				502,477		E50	502,477	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	104,407	305,746	390,939	0	0	0	801,092			801,092	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROCK VALLEY		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	32,615						32,615		E29	32,615	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	234,065	8,256					242,321		E23	242,321	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	56,682						56,682		E25	56,682	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	21,861						21,861		E31	21,861	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	99,873						99,873		E89	99,873	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	445,096	8,256	0	0	0	0	453,352			453,352	176
177	Section G — DEBT SERVICE							0			0	177
178	Principal				2,095,638			2,095,638			2,095,638	178
179	Interest				476,422			476,422			476,422	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,572,060	0	0	2,572,060			2,572,060	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						1,381,528		1,381,528			1,381,528	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	1,381,528	0			1,381,528	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,381,528	0	1,381,528			1,381,528	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,545,718	726,429	390,939	2,572,060	1,381,528	0	7,616,674			7,616,674	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROCK VALLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							597,355	E91		597,355	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							469,513	E80		469,513	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							190,429	E81		190,429	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROCK VALLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								168,260	E89	168,260	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,425,557		1,425,557	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,545,718	726,429	390,939	2,572,060	1,381,528	0	7,616,674	1,425,557		9,042,231	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		365,711			489,244		854,955	1,365,000		2,219,955	255
256	Internal TIF loans/repayments and transfers out			1,165,000				1,165,000			1,165,000	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	365,711	1,165,000	0	489,244	0	2,019,955	1,365,000		3,384,955	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,545,718	1,092,140	1,555,939	2,572,060	1,870,772	0	9,636,629	2,790,557		12,427,186	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		329,109	1,172,276	-532,873			968,512			968,512	264
265	Committed							0			0	265
266	Assigned	185,706						185,706			185,706	266
267	Unassigned	401,492				-633,898		-232,406			-232,406	267
268	Total Governmental	587,198	329,109	1,172,276	-532,873	-633,898	0	921,812			921,812	268
269	Proprietary								-802,680		-802,680	269
270	Total ending fund balance June 30, 2016	587,198	329,109	1,172,276	-532,873	-633,898	0	921,812	-802,680		119,132	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,132,916	1,421,249	2,728,215	2,039,187	1,236,874	0	10,558,441	1,987,877		12,546,318	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF ROCK VALLEY</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$				Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		1,240,982	
<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 1,320,000	29U \$	39U \$ 108,000	49U \$	49U \$	49U \$ 1,297,000	49U \$	I91 \$ 47,010	
2. Sewer utility	19U 4,018,000	29U 390,000	39U 231,000	49U	49U	49U 3,532,000	49U	I89 110,540	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89 16,660	
8. TIF revenue	19U 355,000	29U	39U 60,000	49U	49U 295,000	49U	49U	I89 299,230	
9. Other-Specify	19U 8,660,000	29U 1,040,000	39U 1,185,000	49U 7,351,857	49U	49U	49U 250,000	I89	
10.	19U	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
<b>Total long-term debt</b>	14,353,000	1,430,000	1,584,000	7,351,857	295,000	4,829,000	250,000	473,440	
<b>B. Short-term debt</b>		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$	0				
Outstanding as of JUNE 30, 2016				64V \$	0				
<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014									
				\$	217,113,824		x .05 = \$		10,855,691
<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$	100,000	\$	19,132			119,132		
	REMARKS								
V98									